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July 29, 2010

VIA ELECTRONIC FILING

Cynthia T. Brown
Chief, Section of Administration
Surface Transportation Board
395 E Street, S.W.
Washington, DC 20423-0001

227535

**Re: MC-F-21035, Stagecoach Group plc and Coach USA, Inc., et al. —
Acquisition of Control — Twin America, LLC**

Dear Ms. Brown:

This will respond to the July 23, 2010 letter from counsel for Continental Guest Services Corp. ("CGSC") concerning the same NLRB Regional Director decision that was the subject of a recent exchange of correspondence between the New York State Attorney General ("NYSAG") and Applicants. In a July 21, 2010 letter to the STB responding the NYSAG, Applicants addressed many of the same points raised in CGSC's letter. Applicants thus will not burden the Board with another detailed letter. Suffice it to say that, contrary to CGSC's claims, the record contains ample evidence that Twin America has attained efficiencies from the control transaction at issue here. Importantly, relative to the "adequacy of transportation to the public" standard for approval in 49 U.S.C. § 14303(b), both tourism and charter transportation services have been maintained and improved. *See* Verified Statements of Zev Marmurstein, Ross Kinnear and Robert Willig submitted with Applicants' November 17, 2009 Reply and Verified Statements of Zev Marmurstein and Robert Willig submitted with Applicants' March 10, 2010 Reply to Sur-Reply, detailing cost savings and transportation efficiencies already achieved and planned.

Further, Twin America has acknowledged throughout this proceeding that it is still operating under two separate brand names and that the employees of each brand are represented by different unions. That fact (which was particularly relevant to the NLRB proceeding) neither diminishes the transportation benefits already gained from the consolidation of certain management and other functions, nor diminishes the benefits that will be attained for Twin America and its passengers as further integration is achieved in the future.

Cynthia T. Brown
July 29, 2010
Page 2

CGSC asks the Board to deny the pending application or issue alternative relief. However, CGSC chose not to participate in the evidentiary phase of the Board proceeding, and continues to pursue an antitrust action in a state court that seeks, among other relief, to unwind the transaction at issue here. Given that CGSC chose to ignore the Board's exclusive jurisdiction under Section 14303, the Board should not entertain CGSC's pleas for relief, which in any event lack merit.

Respectfully submitted,



David H. Coburn
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plc; Stagecoach Transport Holdings plc.;
SCUSI Ltd.; Coach USA Administration,
Inc.; Coach USA, Inc.; International Bus
Services, Inc.; CitySights Twin, LLC; Mr.
Zev Marmurstein; and Twin America, LLC

cc: All parties of record
Mark A. Berman, Esq.
Gabriel Levinson, Esq.

CERTIFICATE OF SERVICE

I certify that I have this 29th day of July 2010 served a copy of the foregoing Letter of Applicants by regular mail or more expeditious means on the parties of record listed below and on counsel for Continental Guest Services Corporation:

U.S. Department of Transportation
Federal Motor Carrier Safety Administration
1200 New Jersey Avenue, S.E.
Washington, DC 20590

U.S. Department of Justice
Antitrust Division
950 Pennsylvania Avenue, N.W.
Washington, DC 20530

U.S. Department of Transportation
Office of the General Counsel
1200 New Jersey Avenue, S.E.
Washington, DC 20590

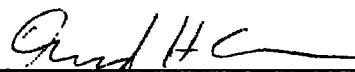
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